

05/02/05 MON 13:35 FAX 714 438 0813
05/02/2005 13:53 FAX 814 723 3819

CalFirst
PELLEGRINO FOOD PRODUCTS

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PELLEGRINO FOOD PRODUCTS CO., INC.

POST OFFICE BOX 1608
WARREN, PENNSYLVANIA 18385

May 2, 2005

California First Leasing Corporation
18201 Von Karman Avenue, Suite 800
Irvine, CA 92612

Attn: Michael W. Curtis - Vice President

Please be aware that Pellegrino Food Products Co., Inc. has withdrawn any offer for lease financing as of this date.

Sincerely,

Thomas Pellegrino
President

Cc: Rheon USA

FAX: (814) 723-3819

PHONE: (814) 723-3402

EXHIBIT

ALL-STATE LEGAL SUPPLY CO.

721-F 710/017 288-T

1881-958-878

MAY-25-05 01:56PM FROM-RHEON USA